

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

834C0468

HOUSE TAXATION COMMITTEE ENGROSSED NO. **SB161** - 3/1/99

Introduced by: Senators Daugaard, Brosz, Duxbury, Flowers, Halverson, Hutmacher, Paisley, Shoener, and Symens and Representatives Cutler, Apa, Brown (Richard), Duenwald, Fiegen, Haley, Jaspers, Koskan, McNenny, Napoli, Peterson, Waltman, and Wilson

1 FOR AN ACT ENTITLED, An Act to establish a procedure for bringing taxes current and
2 issuing certain permits, and to establish certain penalties.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 If a manufactured home is purchased or moved to a specific site after November first and the
7 manufactured home is moved, sold, transferred, or reassigned before November first in the
8 following year, no property taxes are due. The county treasurer shall issue an affidavit stating
9 that no taxes are due.

10 Section 2. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
11 follows:

12 If a manufactured home is purchased or moved to a specific site on or before November first
13 and the property has been assessed as real property and the owner of the manufactured home
14 plans to move, sell, transfer, or reassign the manufactured home before November first in the
15 following year, the county auditor shall levy a tax by applying the tax levy used for taxes payable

1 during the current year on other property in the same taxing district. The owner shall pay such
2 tax in full for the current year, not on a pro rata basis. If the taxes are paid in full, the county
3 treasurer shall issue an affidavit stating that the current year's taxes are paid.

4 Section 3. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 If a manufactured home has been assessed as real property and taxes are payable and the
7 owner of the manufactured home plans to move, sell, transfer, or reassign the manufactured
8 home before all the current taxes are paid, then the owner shall pay the current taxes in full, not
9 on a pro rata basis. If the taxes are paid in full, the county treasurer shall issue an affidavit stating
10 that the current year's taxes are paid.

11 Section 4. That § 32-5-16.3 be amended to read as follows:

12 32-5-16.3. Any person who moves a mobile home or manufactured home shall obtain a
13 permit, as prescribed by the secretary of revenue, from the county treasurer where the home is
14 located. The permit fee is valid for a single trip from the point of origin to a point of destination
15 within the state. Before the county treasurer may issue a permit, the owner of the mobile home
16 or manufactured home shall obtain an affidavit from the county treasurer stating that the current
17 year's taxes are paid as described in sections 1 to 3, inclusive, of this Act or § 10-9-3. The permit
18 fee for mobile homes and manufactured homes for use on the public highways is fifteen dollars.
19 ~~The permit is valid for a single trip from the point of origin to a point of destination within the~~
20 ~~state.~~ The fees collected shall be credited to the license plate special revenue fund. The fee and
21 permit imposed by this section does not apply to a new or used mobile home or manufactured
22 home ~~being delivered from the dealer to the purchaser~~ transported by a dealer licensed under
23 chapter 32-7A. A violation of this section is a Class 2 misdemeanor.

24 Section 5. That § 32-7A-17 be amended to read as follows:

25 32-7A-17. Any transfer or reassignment of a mobile home or manufactured home title shall

1 be accompanied by an affidavit issued by the county treasurer of the county in which the mobile
2 home or manufactured home is registered, stating that the current year's taxes are paid. The
3 county treasurer shall apply the requirements of section 1 to 3, inclusive, of this Act to determine
4 if the current year's taxes are paid. No title may be transferred until the taxes under § 10-9-3 or
5 10-21-4 are paid. No transfer of title may be completed unless the mobile home or manufactured
6 home is registered as provided in § 10-9-3 or 10-4-2.6. In any event the title or manufacturer's
7 statement of origin shall be transferred within thirty days of delivery of the manufactured home
8 or mobile home. A violation of this section is a ~~Class 2~~ Class 1 misdemeanor.

9 Section 6. That § 32-7A-4.2 be amended by adding thereto a NEW SUBDIVISION to read
10 as follows:

11 Transporting a used mobile home or manufactured home without an affidavit, from the
12 county treasurer of the county in which the mobile home or manufactured home is registered,
13 stating that the current year's taxes are paid.

14 Section 7. That § 32-7A-11 be amended to read as follows:

15 32-7A-11. New and used mobile homes and manufactured homes owned by a dealer may be
16 transported upon the streets and highways to the dealer's place of business and to the purchaser
17 of such a home and between a dealer's place of business and a supplemental lot or a temporary
18 supplemental lot. Any transport of a mobile home or manufactured home by a dealer shall be
19 accompanied with a permit stating the point of origin and the point of destination. The dealer
20 shall provide a copy of the permit to the director of equalization in the county of origin and to
21 the director of equalization in the county of destination.

1 **BILL HISTORY**

2 1/27/99 First read in Senate and referred to Commerce. S.J. 213

3 2/2/99 Scheduled for Committee hearing on this date.

4 2/2/99 Commerce Do Pass Amended, Passed, AYES 7, NAYS 0. S.J. 295

5 2/2/99 Commerce Place on Consent Calendar.

6 2/5/99 Senate Deferred to another day. S.J. 357

7 2/9/99 Senate Deferred to another day. S.J. 403

8 2/11/99 Senate Do Pass Amended, Failed, AYES 11, NAYS 23. S.J. 450

9 2/11/99 Intent to reconsider. S.J. 450

10 2/12/99 Senate Reconsidered, AYES 27, NAYS 7. S.J. 479

11 2/12/99 Motion to Amend, Passed. S.J. 480

12 2/12/99 Senate Do Pass Amended, Passed, AYES 29, NAYS 5. S.J. 480

13 2/12/99 Senate Title Amended Passed. S.J. 480

14 2/16/99 First read in House and referred to Taxation. H.J. 552

15 2/25/99 Scheduled for Committee hearing on this date.

16 2/25/99 Taxation Do Pass Amended, Passed, AYES 13, NAYS 0. H.J. 789

17 2/25/99 Taxation Place on Consent Calendar.